

Supplemental Annual Financial Report Forms

For 2013 Gateway Annual Financial
Reports

Supplemental AFR

The purpose of the form is to enable the county auditor to gather financial information for funds that are not on the county auditor's funds ledger.

Determining Which Additional Funds to Report

- Review last audited financial statement
- Add only Treasurer's after settlement collections and funds that do not flow through the funds ledger



Here's What We Found Still Applicable in Our Review of Several Audit Reports

- | | |
|----------------------------------|--------------------------------|
| • After Settlement Collections | • Sheriff's Inmate Trust |
| • Clerks Trust (including ISETS) | • County Home Commissary |
| • Jail Commissary | • County Home Resident's Trust |

Additional Funds To Consider Reporting on Supplemental AFR

- Don't Forget:
 - Redevelopment Commission Funds
 - Capital Projects (Bond Proceeds)
 - Debt Service (Incremental Tax)

Supplemental AFR Contents

- Due Date: to you January 20
- Contact Information
- Fund Name
- Beginning Investment Balance
- Ending Investment Balance
- Beginning Cash Balance
- Other Receipts
- Other Disbursements
- Ending Cash Balance
- Indication of whether or not this is a new fund
- Certification of responsible official

After Settlement Collections (Treasurer's Cashbook)

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	8,555,222	7,999,999	8,555,222	7,999,999

Reverses last year's entry

After Settlement Collections (Treasurer's Cashbook)

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	8,555,222	7,999,999	8,555,222	7,999,999

Adds Current Treasurer holdings

Other Supplemental AFRs

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
Jail Commissary	275,645	2,333,444	2,475,225	133,864
Inmate Trust	56,889	989,677	920,123	126,443

Gateway 100R and Annual Financial Report (AFR)

2013 Overview and Update

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- Per IC 5-11-13
 - Must be filed with the State Examiner.
 - DLGF may not approve the budget of a unit until it is filed.
 - Must be filed electronically via the State Gateway.
 - Due January 31 each year.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- Must indicate whether the unit offers a health plan, a pension, and other benefits to full-time and part-time employees.
- Must indicate whether the unit has implemented a nepotism policy and a contracting policy.
- Do **NOT** send copies of these policies to SBOA.

100R Contracting and Nepotism Policies

- If in the 2012 AFR you indicated the county did not have either of these policies but the county does have them now, in order to have the budget approved,
 - Contact us by email to annualreport@sboa.in.gov and ask to “unlock the 2012 100R.
 - Make the necessary changes and re-submit.

Information to Report on the 100R

- Report ALL people employed by the unit for the previous year. (This includes part time, temporary, and seasonal employees.)
- If a W2 is issued, that person should be listed on the Gateway 100R. (IRS Publication 15 has guidelines for determining if someone is an employee or a contractor.)
- Elected officials including board members should be included.
- Report the total compensation paid to the employee during the previous year.

New for 2013 Ability to auto fill address fields

100R Employee Data Entry

[Save All Work](#)
[Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

[Set Default Address](#)
[Add Row](#)

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
✖	Required	Required			Required	Required	Required	Required	Required	Required

New for 2013 Ability to auto fill address fields

✓ The following address fields can auto populate the grid by entering defaults below. Click ♦Apply♦ to add the entered default fields to each blank record. Default fields will also apply to newly added rows.

Business Address Business City Business State Abr Business Zip

Apply Cancel

Initial	Department name	Business Address	Business City	State Abr.	Code	Job Title	Compensation
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New for 2013 Ability to auto fill address fields

100R Employee Data Entry

[Save All Work](#)
[Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

[Set Default Address](#)
[Add Row](#)

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State	Business Zip Code	Job Title	Total Compensation
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required

New for 2013 Attestation Statement

- Certifies that the data is accurate to the best of your knowledge and belief.
- Must be signed by the official.
- Must be **mailed** within 5 days of submitting on Gateway.
- If you re-submit your form on Gateway, you **MUST** print, sign and mail a new attestation form.
- Part of the Submission Process.

New for 2013 Attestation Statement

Year: 2013

100R Main Menu

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

		Status
Unit Questions	The answers to these questions help tailor the form and validation to your unit.	Complete
Employee Data Entry	Use the form entry for manual entering of the information or to edit what you uploaded.	3 Rows Entered
100R Report Outputs	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
Submit 100R	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted



New for 2013 Attestation Statement

Submit 100R

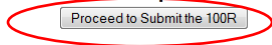
Please review the following summary before certifying that the 100R data is complete.

100R Data Summary

Employee Counts	
Count Stated in Unit Questions	3
Count From Entered Records	3
Compensation Summary	
Maximum Salary	\$1,000.00
Minimum Salary	\$500.00
Total Salary	\$2,000.00

Submit Report

Proceed to Submit the 100R



New for 2013 Attestation Statement

Submit 100R

County: Harrison County
Unit: Boone Township
Year: 2013

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

[Submit This Report](#)

New for 2013 Attestation Statement

Submit 100R

County: Harrison County
Unit: Boone Township
Year: 2013

This 100R for Boone Township was submitted online to the State Board of Accounts on . You may print a copy of this page for your records.

To complete your 100R Report submission via Gateway you must sign and mail the Attestation Form below to the address below within 5 days of submitting your report via Gateway using this form

[DOWNLOAD ATTESTATION FORM](#)

[Return to the 100R Main Menu](#)

State Board of Accounts Compensation of Public Employees (100R) Attestation Form

To complete your Compensation of Public Employees (100R) submission via Gateway you must **sign and mail** this Attestation Form to the address below within **5 days** of submitting your report via Gateway:

**Indiana State Board of Accounts
Attn: 100R Attestation Forms
302 West Washington St, Rm E418
Indianapolis, IN 46204**

The 2013 100R for Boone Township, Harrison County

was submitted via the State

Gateway on 9/19/2013 6:00:00 PM by lbaker@sboa.in.gov.

I, _____,

as the Executive or Fiscal Officer hereby certify that data contained in the 100R report submitted
via Gateway on

9/19/2013 6:00:00 PM is accurate and agrees with the employment records,
to the best of my knowledge and belief.

Signed: _____

Printed Name: _____

Title: _____

Date: _____

Contact Information:

Name: _____

Telephone: _____

Email: _____

New for 2013 Pension Reporting Per IC 5-11-20

Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Section	Description	Status
Unit Information		
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Departments	Select departments that are in use and provide local names for some departments.	Not Entered
Schedule of Officials	Enter information regarding officials and contact information.	Not Complete
Core Reporting		
Financial Data by Fund	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	137 Fund(s)
Capital Assets	Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year.	\$0 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	Not Entered
Accounts Payable/Receivable	Accounts Payable/Receivable	Not Entered
Debt	Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.	1 Record(s)
Leases	Amount of lease payments in force as of end of year.	1 Record(s)
Financial Assistance to Non-Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Dept., YMCA, Senior Citizen Centers, etc. Do not consider amounts paid for goods or services in answering this question.	3 Record(s)
Pensions	Information about what pension plans the unit administrators or participates in.	Not Complete
System Functions		
Upload Files	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Not Uploaded
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Review Submissions	Review any submission errors or warnings.	Available
Submit Annual Report	Review and submit the annual report to SBOA.	Not Submitted

The Indiana Gateway for Government Units provides a central portal for local governments to submit forms to the State Board of Accounts. It is maintained by the Indiana Business Research Center as part of the information for Indiana Indiana.

Email: [Technical Problems](#) • [SBOA](#)

POWERED BY **INFORMATION** INDIANA

New for 2013

Pension Reporting Required by IC 5-11-20

If the county has other pension plans, you will enter those on the next screen.

Pensions

Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

- ☒ Public Employees Retirement Fund
- ☐ Teachers Retirement Fund
- ☐ Police Pension Fund - First Class Cities
- ☐ 1925 Police Pension Fund
- ☐ 1937 Firefighter's Pension Fund
- ☐ 1977 Police and Firefighter's Pension Fund

Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

☐ Yes ☒ No

AFR Additional Pension Plans

- If you have other plans, answer **YES** and click **Add a Plan**

Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

☒ Yes ☐ No

[Add a Plan](#)

Plan Name	Edit	Delete
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New for 2013 Pension Reporting

- If plans are Defined Contribution Plans, there is no further data entry. Defined Benefit and Combination Plans require additional information on the next screen.

Pensions

Answer these questions for the full calendar year just ended.

Name of the Pension Plan
 Type or class of employees covered by the Plan
 Type of Pension Plan

☐ Defined Contribution ☐ Defined Benefit ☐ Combination/Hybrid

Plan Administrator

Company Name
 Street Address
 City
 State
 Zip
 Contact Person
 Phone
 e-mail

Employer Sponsoring the Plan
 Amount of Employer Contributions \$

Current Number of Participants

Active Employee that are Vested
 Active Employees that are Not Vested
 Separated Employees But are Vested
 Current Number of Retirees

Defined Benefit and Combination Plans

- You will be asked if there is an actuarial study for the plan.

Pensions

Has there been an Actuarial study done for this Plan?

☐ Yes ☐ No

Defined Benefit and Combination Plans

- If there is no actuarial study, you will be asked when you plan to have one completed.
- If there is a study you will enter information on the next screen.

Pensions

Has there been an Actuarial study done for this Plan?

☐ Yes ☒ No

When are you planning to have an Actuarial Study done?

☐ Next Year ☐ Two Years ☐ More Than Two Years

Add Another Pension

Finished

Go Back

Has there been an Actuarial study done for this Plan?

☒ Yes ☐ No

Please enter the information below from the most recent Actuarial study.

Actuarial valuation date #####

Actuarial Assumptions

Investment Rate of Return

Projected Future Salary Increases

Cost of Living Adjustments

Additional Information

Actual Investment Return for Last Year

Contribution Rates

Employer

Plan Members

Annual Covered Payroll

Actuarial Cost Method

Amortization Period

Amortization Begin Date #####

Asset Valuation Method

Actuarial Results

Actuarial Value of Plan Assets

Actuarial Accrued Liability

Funded Ratio

Net Pension Obligation, Beginning of Year

Annual Required Contribution

Interest on Net Pension Obligation

Adjustment to Annual Required Contribution

Contributions Made

Net Pension Obligation, End of Year

Add Another Pension

Finished

Go Back

New for 2013 Attestation Statement

- Certifies that the data is accurate to the best of your knowledge and belief.
- Must be signed by the official.
- Must be **mailed** within 5 days of submitting on Gateway.
- If you re-submit your form on Gateway, you **MUST** print, sign and mail a new attestation form.
- Part of the Submission Process.

New for 2013 Attestation Statement

System Functions	Status
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets. Available
Review Submission	Review any submission errors or warnings. Available
Submit Annual Report	Review and submit the annual report to SBOA. Not Submitted

New for 2013 Attestation Statement

Submit Annual Report

Your report entries have been reviewed to make sure that it meets minimum standards for submission. Your report will not be considered a final approval of this submission.

Submission Errors

No errors were found that would prevent submission.

Submission Warnings

There are no warnings for this submission.

Submit Report

Proceed to Submit the Annual Report

New for 2013 Attestation Statement

Submit Annual Report

County: Harrison County

Unit: Blue River Townshi

Year: 2013

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Submit This Report

New for 2013 Attestation Statement

Submit Annual Report

www.sboa.in.gov

Unit: Blue River Township

Year: 2013

This Annual Report for Blue River Township was submitted to the State Board of Accounts on 9/20/2013 4:46:00 PM. You may print a copy of this page for your records.

[Return to the AFR Main Menu](#)

To complete your Annual Financial Report submission via Gateway you must sign and mail the Attestation Form below to the address below within 5 days of submitting your report via Gateway using this form.

[DOWNLOAD ATTESTATION FORM](#)

State Board of Accounts Annual Financial Report Attestation Form

To complete your Annual Financial Report submission via Gateway you must **sign and mail** this Attestation Form to the address below within **5 days** of submitting your report via Gateway:

Indiana State Board of Accounts
Attn: AFR Attestation Forms
302 West Washington St, Rm E418
Indianapolis, IN 46204

The 2013 AFR for Blue River Township, Harrison County

was submitted via the State

Gateway on 9/20/2013 4:46:00 PM by lbaker@sboa.in.gov.

I, _____,

as the Fiscal Officer, hereby certify that data contained in the Annual Financial Report submitted via Gateway on

9/20/2013 4:46:00 PM is accurate and agrees with the financial records,

to the best of my knowledge and belief.

Signed: _____

Printed Name: _____

Title: _____

Date: _____

Contact Information:

Name: _____

Telephone: _____

Email: _____

New for 2013

Ability to upload local government contracts.

This is voluntary



Annual Financial Report (AFR)

- New for 2013
 - Fund Changes
 - Fund Number 101155 Extradition was renamed Extradition and Sheriff's Assistance

New for 2013 Receipt Code Changes

- R109 Alcohol Beverage/Liquor Excise Tax Distribution was renamed ABC Excise Tax Distribution
- R114 Motor Vehicle/Aircraft Excise Tax Distribution was renamed Vehicle/Aircraft Excise Tax Distribution.

New for 2013 Receipt Code Changes

- Added R136 ABC Gallonage Tax Distribution
- Added R137 Wheel Tax/Surtax Distribution

These amounts would have been previously
included in R108 Other Taxes

New for 2013 Receipt Code Changes

- R416 Garbage/Trash Collection and Landfill Charges was renamed
Garbage/Trash/Recycling/
Landfill Fees and Charges

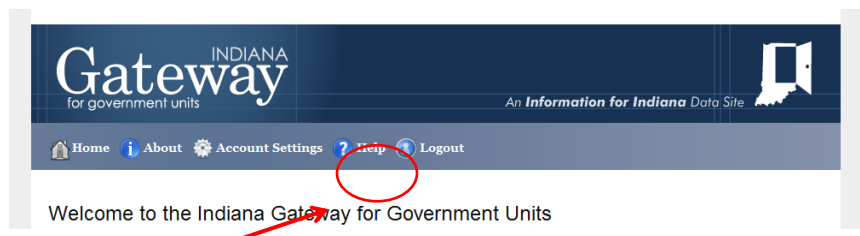
Chart of Accounts Implementation Impact on Gateway AFR

- 2013 AFR will only accept the new standard fund numbers for Counties
- The new fund codes are the same as the chart of accounts fund numbers with a prefix of 10 to indicate they are standard funds rather than custom funds that begin with 9.

Chart of Accounts Implementation Impact on Gateway AFR

- If the 2012 AFR was completed using the:
 - Old chart of accounts, you will not have fund information roll forward for 2013;
 - New chart of accounts, you will see the funds and beginning balances roll forward.
- New Codes listings for the Vendor Upload were posted last week to include the updates just discussed.

Where to Find Help User Guide



Additional Help

SBOA Website at www.in.gov/sboa

SBOA Home
About SBOA
Units We Audit
Career Opportunities
Contact Us
Forms, Publications & Resources
Audit Reports
Manuals
Quarterly Publications
Gateway
Filed Annual Reports
Guidelines for Independent Auditors
Non-Governmental Entity Audit Process
Electronic Forms
Meeting Materials
Electronic and Digital Signatures
Valuation of Capital Assets
Calendar
Resources

SBOA > Gateway > Gateway 100R

Gateway 100R

Gateway INDIANA
for government units. An Information for Indiana Data Site.

Login to Live Site (for Local Officials) -
<https://gateway.ifionline.org/login.aspx>

Public Data Site - <http://gateway.ifionline.org/>

Per IC 5-11-13-1 and IC 5-14-3.8-7, the State Board of Accounts has implemented the Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) on the Gateway. Starting with the 100R due in January 2013 the Gateway will be the only means of submitting your 100R. A 100R submitted by any other means or in any other format WILL NOT BE ACCEPTED.

[Download the 100R User Guide](#)

Who is responsible for submitting the 100R

Per the statutes, the Executive Officer of the unit is responsible for submission of the 100R. For most units the Executive Officer is different than the Fiscal Officer who submits the Annual Report and Budget. Below is a chart comparing the Fiscal Officer vs. the Executive Officer for various units.

Technical Assistance

- Email the SBOA Help Desk at:
annualreports@sboa.in.gov
- Email IBRC Technical Support at:
ibrctech@iupui.edu

Chart of Accounts Update

- There will be an update for **January 1, 2014**
- You will be closing your two reassessment funds (1187 & 1188) into a single Reassessment Fund #1224
- We will be sending an email notification and posting a new fund table in December

